

FILED

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

2013 JUN 19 P 3:18

UNITED STATES OF AMERICA,

Plaintiff,

v.

LOKESH VUYUYURU
12100 Ganesh LN
Chester, Virginia 23836-3003

Defendant.

CLERK US DISTRICT COURT
RICHMOND, VIRGINIA

Civil No.

3:13cv 395

COMPLAINT FOR FEDERAL TAXES

The plaintiff, the United States of America, complains as follows:

1. This is a civil action in which the United States, in Count I, seeks to collect the federal income tax liabilities of Lokesh Vuyyuru for the years 2002, 2003, 2004, 2007, and 2010, and in Count II, seeks to collect the trust fund recovery penalty assessments made against Lokesh Vuyyuru, pursuant to 26 U.S.C. §6672, for the fourth quarter of 2004 and the four quarters of 2005.

JURISDICTION AND VENUE

2. The Chief Counsel for the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, has authorized and requested this action, which is brought at the direction of the Attorney General of the United States pursuant to 26 U.S.C. §§ 7401 and 7402(a).

3. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402.

4. Venue is proper in this Court by virtue of 28 U.S.C. § 1396.

PARTIES

5. The plaintiff is the United States of America.

6. The defendant, Lokesh Vuyyuru, resides at 12100 Ganesh Lane, Chester, Virginia, within the jurisdiction of the Court.

COUNT I

7. For the taxes and the periods and on the dates set forth below, a delegate of the Secretary of the Treasury of the United States assessed against Lokesh Vuyyuru federal income tax (Form 1040), and statutory additions to tax, for the years 2002, 2003, 2004, 2007, and 2010:

Tax Period	Assessment Date	Unpaid Balance of Assessment	Accrued Interest and Penalty to June 23, 2013	Total Amount Due as of June 23, 2013
2002	6/23/2003	\$ 64,573.35	\$ 46,281.70	\$ 110,281.70
2003	10/26/2009	\$ 11,020.53	\$ 1,991.01	\$ 13,011.54
2004	10/16/2006	\$ 39,616.42	\$ 16,774.02	\$ 56,390.44
2007	7/26/2008	\$ 773.12	\$ 4,289.66	\$ 5,060.70
2010	6/8/2012	\$ 237.59	\$ 2.60	\$ 240.19
Total				\$ 185,557.93

Despite notice and demand for payment, Lokesh Vuyyuru has failed, neglected, or refused to pay the outstanding assessments, described above. As a result, there remains due and owing from Lokesh Vuyyuru, as of June 23, 2013, the amount of \$ 185,557.93, plus statutory additions to tax accruing thereon according to law.

WHEREFORE, the plaintiff, the United States of America, prays as follows:

- A. That the Court order and adjudge that Lokesh Vuyyuru is indebted to the United

States, as of June 23, 2013, in the amount of \$ 185,557.93, plus statutory additions accruing thereon according to law, and continuing until paid;

B. That the Court award to the United States its costs of prosecuting this action; and

C. That the Court award such other and further relief as may be deemed just and proper under the circumstances.

COUNT II

8. The United States incorporates and realleges paragraphs 1 - 6, above, as if fully set forth.

9. The defendant, Lokesh Vuyyuru, was a responsible person who was required to collect, truthfully account for, and pay over to the Internal Revenue Service the income and employment taxes that were withheld from the wages paid to the employees of Virginia Times during the fourth quarter of 2004 and the four quarters of 2005.

10. The defendant, Lokesh Vuyyuru, willfully failed to collect or truthfully account for and pay over to the Internal Revenue service the taxes described in paragraph 9, above.

11. On June 11, 2007, a delegate of the Secretary of the Treasury of the United States assessed against Lokesh Vuyyuru and gave notice and demand for payment to Lokesh Vuyyuru of a trust fund recovery penalty, pursuant to 26 U.S.C. § 6672, representing income and employment taxes that were required to be collected, accounted for, and paid over to the United

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States from the wages paid to the employees of Virginia Times during the fourth quarter of 2004, and the four quarters of 2005:

Tax Period Ended	Unpaid Balance of Assessment	Accrued Interest and Penalty to 6/23/2013	Total Amount Due as of 6/23/2013
12/31/2004	\$ 4,381.27	\$ 1, 336.43	\$ 5,717.70
3/31/2005	\$ 12,087.83	\$ 3,687.20	\$ 15,775.03
6/31/2005	\$ 10,470.19	\$ 3,193.78	\$ 13,663.97
9/31/2005	\$ 4,616.81	\$ 1,408.26	\$ 6,025.07
12/31/2005	\$ 4,755.23	\$ 1,450.23	\$ 6,205.73
Total			\$ 47,387.50

Despite notice and demand for payment, Lokesh Vuyyuru has failed, neglected, or refused to pay the outstanding assessments, described above. As a result, there remains due and owing from Lokesh Vuyyuru, as of June 23, 2013, the amount of \$ 47,387.50, plus statutory additions to tax accruing thereon according to law.

WHEREFORE, the plaintiff, the United States of America, prays as follows:

A. That the Court order and adjudge that Lokesh Vuyyuru is indebted to the United States, as of June 23, 2013, in the amount of \$ 47,387.50, plus statutory additions accruing thereon according to law, and continuing until paid;

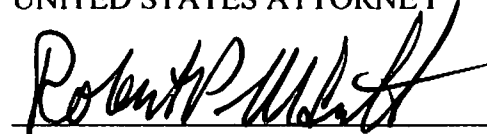
B. That the Court award to the United States its costs of prosecuting this action; and

C. That the Court award such other and further relief as may be deemed just and proper under the circumstances.

Date: June 18, 2013.

NEIL H. MACBRIDE
UNITED STATES ATTORNEY

By:

A handwritten signature in black ink, appearing to read "Robert P. McIntosh", written over a horizontal line.

Robert P. McIntosh
Virginia Bar Number 66113
Attorney for the United States of America
United States Attorney's Office
600 East Main Street, Suite 1800
Richmond, Virginia 23219
Telephone: (804) 819-5400
Facsimile: (804) 819-7417
Email: Robert.McIntosh@usdoj.gov

KATHRYN KENEALLY
Assistant Attorney General

MICHAEL J. MARTINEAU
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 227
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6483